Annual 47 C.F.R. S: 64.2009(e) CPNI Certification for Fiscal Year 2007 EB Docket 06-36

Date filed: March 1, 2008

Name of company covered by this certification: Next Communication, Inc.

Form 499 Filer ID: 824962

Name of signatory: Ephram Yeoshoua

Title of signatory: Controller

I, Ephram Yeoshoua, certify that I am an officer of the company named above, and acting as an agent of the company, that I have personal knowledge that the company has established operating procedures that are adequate to ensure compliance with the Commission's CPNI rules. See 47 C.F.R. S: 64.2001 et seq.

Attached to this certification is an accompanying statement explaining how the company's procedures ensure that the company is in compliance with the requirements set forth in section 64.2001 et seq. of the Commission's rules.

The company has not taken any actions against data brokers in 2007.

The Company does not have any evidence nor information that pretexters have attempted to access CPNI in 2007.

The company has not received any customer complaints in the past year concerning the unauthorized release of CPNI in 2007.

Signed Ephram Yeoshoua [electronic signature]

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Statement of CPNI Procedures and Compliance for Fiscal Year 2007

Next Communication, Inc. (Company) is a provider of wholesale long distance services to other registered carriers.

To the fullest extent possible, Company ensures that its business methods and operating procedures are in compliance with FCC rules pertaining to CPNI.

As a provider of wholesale long distance services to other registered carriers, Company generally does not have access to customer information such as name, address, and other personal information. Company's access to CPNI is limited to Call Detail Records and other data collected by its switches, which are useless since there is no personal customer information to relate to.

Company does conduct a limited number of transactions over the Internet through which personal and/or corporate information is obtained from prospective carrier customers. Such information is used exclusively to coordinate circuits and process payments.

In any case, Company does not use CPNI for marketing purposes and ensures that the limited CPNI it does have access to are not sold or given to any third parties for any purpose, unless pursuant to lawful subpoena.

Signed Ephram Yeoshoua [electronic signature]

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